



Corporations Amendment Regulations 2007 (No. 1)¹

Select Legislative Instrument 2007 No. 102

I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Corporations Act 2001*.

Dated 26 April 2007

P. M. JEFFERY
Governor-General

By His Excellency's Command

PETER CRAIG DUTTON
Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Corporations Amendment Regulations 2007 (No. 1)*.

2 Commencement

These Regulations commence on 1 July 2007.

3 Amendment of *Corporations Regulations 2001*

Schedule 1 amends the *Corporations Regulations 2001*.

Schedule 1 Amendments

(regulation 3)

[1] Subregulation 1.0.02 (1), definition of *eligible termination payment*

omit

[2] Subregulation 1.0.02 (1), definition of *superannuation scheme*

substitute

superannuation lump sum has the meaning given by subsection 995-1 (1) of the *Income Tax Assessment Act 1997*.

superannuation scheme means a complying superannuation fund within the meaning of subsection 995-1 (1) of the *Income Tax Assessment Act 1997*.

[3] Subregulation 1.0.02 (1), definition of *superannuation-sourced money*, subparagraph (a) (i)

omit

an eligible termination payment

insert

a superannuation lump sum

[4] Subregulation 1.0.02 (1), definition of *superannuation-sourced money*, subparagraph (a) (ii)

omit

paid in that way

insert

paid as an eligible termination payment (within the meaning of these Regulations as in force immediately before 1 July 2007) or as a superannuation lump sum

[5] Subregulation 7.9.01 (1), definition of *superannuation provider*

substitute

superannuation provider means any of the following:

- (a) the trustee of a complying superannuation fund, within the meaning of subsection 995-1 (1) of the *Income Tax Assessment Act 1997*;
- (b) the provider of an RSA, within the meaning of section 12 of the *Retirement Savings Accounts Act 1997*;
- (c) the trustee of a constitutionally protected fund, within the meaning of subsection 995-1 (1) of the *Income Tax Assessment Act 1997*.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.frli.gov.au.